

Alaska Public Broadcasting Commission Grants

Department of Administration – Program 5

I. PROGRAM OBJECTIVES

The primary objective of the Alaska Public Broadcasting Commission's Operating and Capital Grants Program is the encouragement and support of non-commercial public broadcasting in Alaska. This objective is accomplished through the award of operating and capital grants in support of the delivery of noncommercial programs intended for a general audience by locally controlled non-profit broadcast stations or telecommunications entities.

II. PROGRAM PROCEDURES

The staff of the Commission prepares application forms for both capital and operating grants to be distributed to stations on an annual basis. The staff then evaluates station requests for capital and operating grants and makes recommendations for Commission action on each application. The grants are awarded by the Commission. Staff then monitors expenditures of all grantees to assure that funds are used as agreed.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirement

The Commission makes grants of funds and property to non-profit corporations, which use the funds or property to establish and operate public broadcasting stations.

Suggested Audit Procedure

- Test expenditures to determine that funds were used for establishment or operation of a public broadcast station.

B. ELIGIBILITY

Compliance Requirement

The corporation is qualified to receive funds and properties from the Commission, to establish and operate public broadcasting facilities in this state, if the corporation is organized as a non-profit organization under AS 10.20 and is qualified as tax exempt by the United States Internal Revenue Service.

Suggested Audit Procedure

- The auditor is not expected to verify eligibility.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

There are no matching or level of effort requirements.

Local fund raising efforts are encouraged and all station budgets will typically identify any leveraged funds.

D. REPORTING REQUIREMENTS

Compliance Requirement

Qualified corporations are required to submit monthly and/or quarterly progress reports as specified in the Entitlement Agreement.

Suggested Audit Procedures

- Examine copies of reports to determine completeness and timeliness of submission; and
- Trace data in selected reports to underlying documentation.

Compliance Requirement

Operating and capital funds are to be accounted for separately.

Suggested Audit Procedure

- Determine that the grantee has provided separate accounting.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

Grantees are required to adhere to certain regulations of the FCC.

Modified 1/86